

# Governing Bodies

- Office of Management and Budget (OMB)
  - Circulars
    - A-87 Cost Principles(allowable costs)
    - A-102 Common Rule
    - A-133 Audits
- Tribal Ordinances
- Financial Management System (FMS)
  - Updated by the Controller
- Governmental Accounting Standards Board (GASB)
  - Establishes and improves accounting standards and financial reporting
- Generally Accepted Accounting Principle (GAAP)
  - Guidelines for standard accounting practice in preparing financial statements

# ACCOUNTS PAYABLE

The Process

After the Purchase Order is issued

# Steps to Submit Invoices for Payment

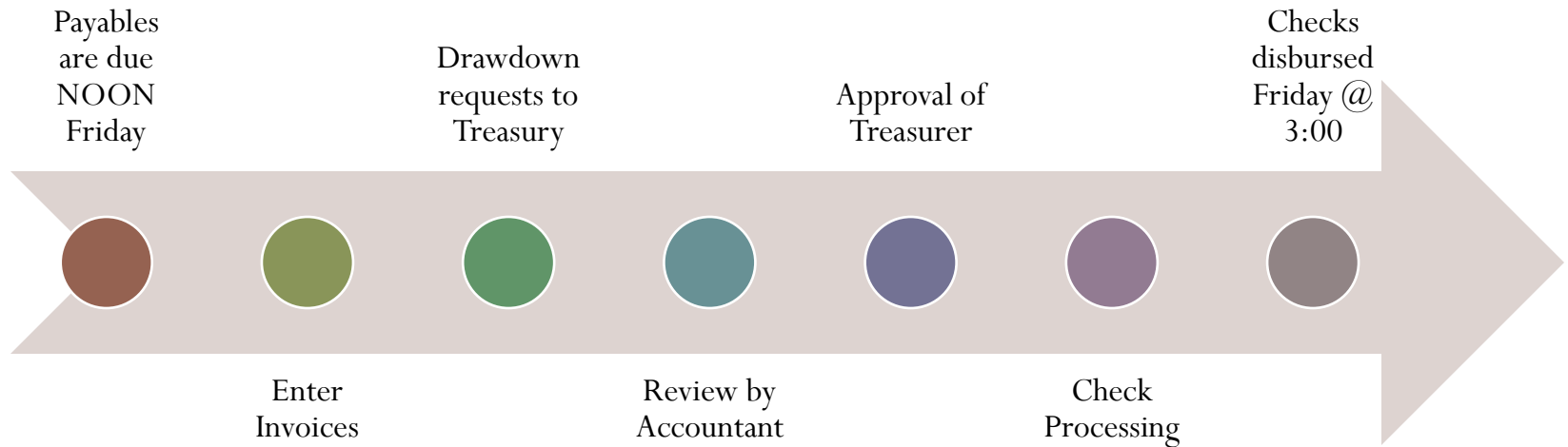
- Invoice/check request --original
  - Stamp “OK to Pay”
    - Sign, date, code (21 digit budget code)
      - Example: 200-5201-50-2014-00026-000
- Attach in order behind invoice/check request
  - Purchase Order
  - Requisition
  - All documents submitted w/requisition (quotes)
- Transmittal/Drawdown form
  - List invoices on form (can list 25 invoices)
  - Identify Fund
  - Identify Grant/Contract number
  - Signature certifying receipt of goods/services and did not exceed budget accounts
- If managing more than one fund
  - Use separate Transmittal/drawdown form

# RECAP

## Payable Packets

- Transmittal/Drawdown With Grant/Contract Number
  - Certifying signature
  - Separate forms for each fund
- Fund
- Invoice/Check Request
  - Signature, date, code
- Purchase Order
- Requisition
- All documents submitted w/requisition (quotes)
- If only one Fund, no need for separate transmittals for each invoice!

# Payable Process



# Purchase Orders

## Not Required

- Utilities
  - Gas and electric
  - Water
  - Pest Control Service
- Telephone
  - Does not include equipment/service calls
- Copier Lease
- Security Alarms Service
- Stipends

## Required

- All purchases unless otherwise stated
- Invoices
- Check Requests
- Contracts
- Equipment/Service calls
- Lease renewal
- Registration for travel/training
- Membership fees
- Facility Rental
- Client Support Housing/training

# What is an Invoice?

- An invoice must have
  - Date
  - Invoice Number
  - List Goods or Services rendered
  - Amount
- No payment on Statements

# Check Request Form

- Use this form
  - When no invoice available
    - Excludes
      - Utilities
      - Mileage claims
      - Travel Advances
- Receipts/invoice will be REQUIRED
  - 10 workings days after the end of payables week
  - Itemized receipt/invoice listing purchase
    - When submitting receipts include
      - Fund
      - Program
      - Check number
      - Treasury receipt for any funds unused



# Mileage Claims

- PLEASE BE REMINDED THAT NO MILEAGE CAN BE REIMBURSED IF YOU ARE NOT ON THE APPROVED DRIVERS LIST (Tribal Ordinance 2008-08)
- Daily Travel Form
  - Attach Permission to Travel form
  - Total and Code
  - Each page signed by Employee AND Supervisor
  - No Whiteout

# Meetings

- Must have ORIGINAL DOCUMENTS
  - Agenda
  - Minutes
  - Sign in Sheet
- This includes staff meetings
- Make copies for the individuals you are paying



# Helpful Tip

- PLEASE LEAVE ALL REMITTANCE SLIPS ON INVOICES
- HELPS ENSURE INVOICES ARE SENT TO CORRECT ADDRESS AND PAYMENT IS CREDITED ACCURATELY



# REASONS PAYABLES WERE RETURNED

- Transmittal/Drawdown form not submitted with payables
  - This form is used to request funds and reviewed by auditors and agency monitors
- Missing Signature approval
  - Not stamped “OK to Pay”
- Complete Purchase Order packet not attached
  - No PO/Requisition/attachments
  - W9 omitted for contractual invoices
  - Or PO submitted without an invoice or check request
- Exhausted Purchase Order
- Different Purchase Order
- Approving payment to yourself
- Whiteout is used

# Things to Remember

- Staples Advantage
  - When shipment is received, check the receiving packet for any discrepancies and let Accounting know. Statement are paid in Accounting at one time.
- Fuel Receipts
  - Reconcile tickets w/statement
  - Only tickets submitted WILL BE PAID
- Any corrections or changes MUST be initialed
- NO WHITE OUT
- Double Check Purchase Orders
- Submit Originals
- Payables are due noon Friday

## Any Questions call

Heather X7225 [marshall.h@sno-nsn.gov](mailto:marshall.h@sno-nsn.gov)

Bobbie X7226 [billie.b@sno-nsn.gov](mailto:billie.b@sno-nsn.gov)